

EXHIBIT B



U.S. Department of Justice

United States Attorney
Southern District of New York

The Silvio J. Mollo Building
One Saint Andrew's Plaza
New York, New York 10007

September 26, 2022

BY E-MAIL

Sean Hecker, Esq.
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Re: *United States v. Neil Cole*,
19 Cr. 869 (ER)


Dear Counsel:

The Government writes to renew its notice regarding certain evidence that it may offer as direct proof of the charged crimes or, in the alternative, as relevant proof of other acts pursuant to Rule 404(b) of the Federal Rules of Evidence. Specifically, and as set forth in the enclosed letter to prior counsel, the Government may offer evidence relating to (a) accounting improprieties at Iconix's predecessor company, Candie's, and (b) the joint venture agreement between Iconix and GBG in December 2014 concerning the exploitation of Iconix's brands in the Middle East and North Africa.

With respect to the Candie's evidence, the Government acknowledges the Court's *in limine* ruling about the admissibility of the evidence. The Government provides this renewed notice because, as during the prior trial, the Candie's evidence may nevertheless become admissible because of Mr. Cole's trial strategy or the testimony of defense witnesses.

Very truly yours,

DAMIAN WILLIAMS
United States Attorney

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